

Man. T. A. Granger,
United Grain Growers,
S.P.

THE U.F.A.

OFFICIAL ORGAN OF
THE UNITED FARMERS OF ALBERTA THE ALBERTA WHEAT POOL
AND OTHER PROVINCIAL MARKETING POOLS

Vol. VII

CALGARY, ALBERTA, MARCH 1st, 1928

No. 7

Provincial Treasurer Presents Budget

Staff Correspondence

The Importance of Using Good Seed

U.F.A. Organization Section

Lower Income Tax or Lower Tariff?

By D F. KELLNER, M.P.

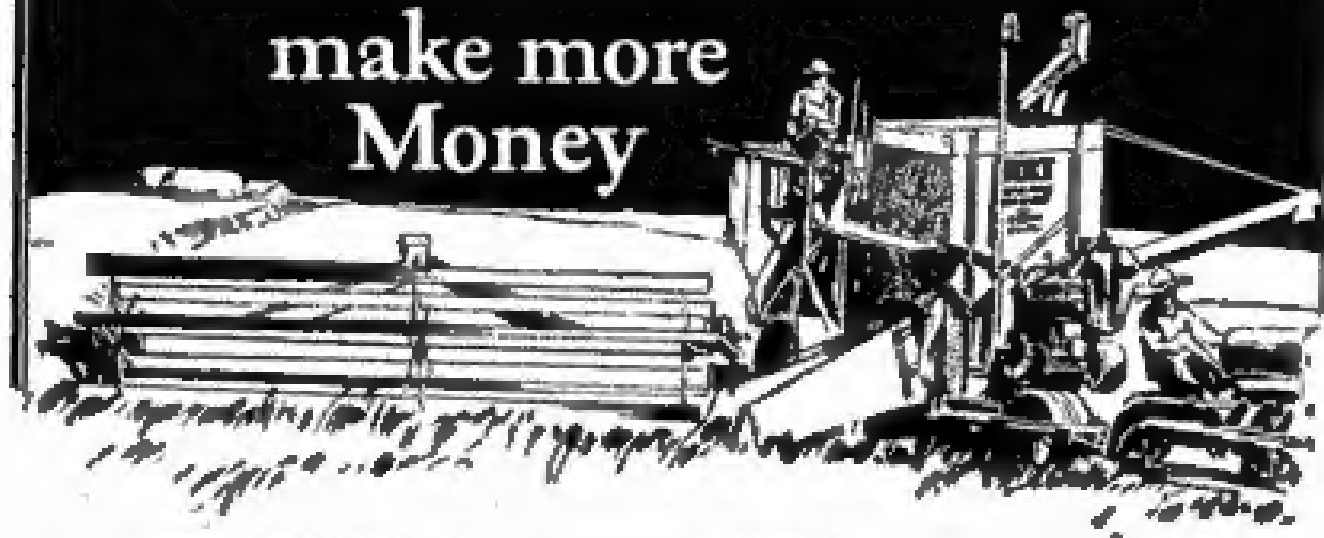
A Woman's View of Parliament

By "U.F.W.A."

Official News From the Alberta Wheat Pool

Pool Elevator Operations

THIS YEAR "Combine" Your Grain and make more Money



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THE ALBERTA LIVESTOCK POOL
THE ALBERTA DAIRY POOL
THE ALBERTA BEES AND POULTRY POOL

Editor
T. NORMAN BROWN

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EDITORIAL

FEDERAL AFFAIRS

In this issue we publish the first of a series of articles on proceedings in the Dominion Parliament by U.F.A. members of the House of Commons. While Provincial affairs will continue to be given prior consideration so long as the session of the Alberta Legislature lasts, we intend to devote a portion of our space to Federal matters. "U.F.W.A." who will present "A Woman's View of Parliament" in articles to be published not less frequently than twice a month, contributes the first on this theme in the current number.

A portion of the Eastern press, particularly the *Ottawa Citizen*, which is more closely in touch with Parliamentary affairs, owing to its position in the capital, than most Canadian newspapers, has commented in several recent issues on the excellent work which is being done by U.F.A. members in the House of Commons during the present session. Contributions to the debates by Alberta members have been important, but as despatches to the Western dailies are necessarily somewhat abbreviated, we would urge all our readers who are interested in Federal affairs to subscribe to the official stenographic record, which is known as "Hansard." Subscriptions should be forwarded to the King's Printer, Ottawa. The price is \$2.00 for the session.

Federal issues which affect in a very close way the interests of the people on the farms were discussed at

the Annual Convention of the U.F.A. The discussion of these issues has now been transferred to the floor of the House of Commons.

BETTER SEED

With a view to bringing about an improvement in the average quality of the seed grain used in Alberta, a "Better Seed Committee" has been set up by the Provincial Minister of Agriculture, consisting of representatives of the Provincial Department, the Dominion Seed Branch, the Canadian Seed Growers' Association, the Alberta Seed Growers' Association, the University of Alberta and the C.P.R. Agricultural Department. The committee, which is working in conjunction with the U.F.A. Local, the Wheat Pool, and various other organizations, is performing a useful and needful work in drawing attention to the necessity for the exercise of the greatest care in seed selection, and the use as far as possible of the best quality of seed during the coming season.

AN IMPORTANT MEASURE

The bill given second reading in the Legislature last week, providing for the setting up of a board of four members which may direct the sterilization of a patient of a mental hospital when discharge of the patient is contemplated, is in some respects the most important measure which has been brought before the Assembly. It marks a radical departure from tradition.

It is all to the good that the members of a deliberative body should turn aside from questions ordinarily considered "political" to consider a problem in genetics, to consult authorities in human science, to think in terms of quality of the future citizenship of this Province. It is all to the good, also, that the discussion should be thorough, that the members should proceed with the utmost caution along a path which in this country is untraveled. There can be no legitimate place for "party" alignments in a matter touching so closely the individual conscience.

It cannot fairly be said that time has not been given for the public to acquaint itself with the provisions of the bill, of which Mr. Hoadley is sponsor, though it may be questioned whether public opinion has been crystallized on the subject. The bill was introduced last session but not taken beyond the second reading. The Minister properly expressed a wish that its provisions should be thoroughly considered. It was not intended that the bill should be enacted before a sufficient period had elapsed for that purpose. Since the bill was drafted its provisions have been inquired into

(Continued on page 7)

NEWS OF THE ORGANIZATION

Activities of Local and District Associations and Information from Central Office—Notes on Co-operation

Use of Improved Seed Grain Urged

Seed of Inferior Quality Will Not Produce Most Profitable Crop

(By Dept. of Agriculture, Edmonton.)

The use of better quality seed grain by farmers throughout the Province this spring is being urged in order to maintain the high standard which Alberta crops have established in the past. Lack of care in the selection of seed, with the consequent lowering in the quality of the crop produced, will very soon reduce the demand for Alberta wheat on the markets of the world and correspondingly lower the prices received by the grower.

The remedy for this situation is largely in the hands of the individual farmer. The man who sows weed seeds with his grain has himself to blame for the lowered grading he will receive for his crop at the elevator and the dockage imposed. Seed drill surveys conducted in the Province by the Dominion Seed Branch indicate that the average seed put into the ground grades "rejected" according to legal standards as to the number of weed seeds present. The thorough use of the fanning mill on all seed grain will help the present and future crops by checking the spread of weed seeds which use valuable plant food.

If a farmer is not in a position to purchase registered seed, which can be secured from the Provincial Seed Cleaning Plant at Edmonton, he can at least use a high quality of commercial seed of one of the varieties of recognized merit. This is especially important in the case of wheat, as a wide variation exists among varieties as to their suitability for milling purposes. Seed of mixed varieties cannot yield the product demanded by millers.

CONCERT NETS \$\$\$

The annual concert and dance of Delta U.F.A. Local netted nearly \$250. R. Selkirk, Gordon Edgley, F. Couter, the little Misses Simpson, Misses Ruby Edgley and Edna Schatz, Frankie Moore, Mrs. Gardner, Mrs. L. Kowarik, Misses D. Walker, Ada Lees, Wanda Pullar, Misses R. Armstrong, Harold Lee and B. Crawshaw, contributed to an interesting program of songs, dances, and readings. Mr. Limpert gave a short address on the work of the U.F.A. and N. Burke, chairman, also spoke briefly. The concert was followed by lunch and dancing.

GRAND MEADOW BANQUET

"Eighty persons sat down to tables filled with all the good things our Grand Meadow women are noted for cooking," writes J. W. Aulen, secretary, in a report of the Grand Meadow U.F.A. and U.F.W.A. annual meeting and banquet. "After the supper, our delegates, Mr. and Mrs. A. Ekfoss, gave their very interesting reports." A short program included a piano solo by Miss Albright, and dancing by the young daughters of Mr. and Mrs. J. Knadle and Mr. and Mrs. H. Carver. An address by R. Mackin, president of Westling Local, on "Why Do I Belong to the U.F.A.?" was greatly enjoyed.

AITKEN'S MEETINGS IN RIBSTONE

Meetings will be addressed in the Ribstone Constituency, by A. F. Aitken, U.F.A. Director for South River as follows:

Statenburgh, Mon., Mar. 5, 8 p.m.
Provost, Tues., Mar. 6, 8 p.m.
Ferry Hill, Wed., Mar. 7, 8 p.m.
Eye Hill, Thurs., Mar. 8, 8 p.m.
May Pole, Fri., Mar. 9, 4 p.m.
Sulphur Springs, Sat., Mar. 10, 7 p.m.

To Enlarge Area of Pincher Creek Co-op.

At the annual meeting of the Pincher Creek Co-operative Association, a resolution was unanimously adopted to enlarge the district covered by the association by taking in Cowley and Landbrook districts. S. Lunn reported on behalf of the Hay and Seed committee, on the sales made. S. H. Smith gave an account of the turkeys handled, while L. C. Boneris reported for the livestock committee, urging that more support be given to this branch. A committee was appointed to go into the matter of installing machinery to handle the hay in the association's warehouse, and another committee to give assistance in the matter of handling livestock. E. G. Cook, M.L.A., was in the chair.

HANDLED SEED AND FEED

East Clover Bar Local closed the year 1927 with a cash balance of \$400, states M. L. Reynolds, secretary, adding: "During the year, with the co-operation of N. D. McMillan, elevator agent, we handled 5 carloads of seed and feed; and Stanley Uren and Geo. Ottewill collected orders for a car of twine, which we disposed of to the farmers."

"During the winter the U.F.W.A. and U.F.A. have held their meetings in the same house, in separate rooms, and after the meetings the ladies serve lunch."

ST. ALBERT APPEAL FUND

Acknowledged in Feb. 1928
Issue The U.F.A. \$ 7.00
Feb. 1928
15—Berryswater U.F.A. 10.00
Olds U.F.W.A. 5.00
10—Rockwood U.F.A. 1.00
A. M. Beutler, Soda
Lake 10.00
Fawcett U.F.A. 1.00
17—E. O. Boyd, R.R. 1.00
10—W. E. Ross, New Westminster, B.C. 1.00
20—Mid Pembina U.F.A. 5.00
Acadia Valley U.F.A. 1.00
George T. Reddish, Plover 1.00
"A Friend," Cambo 1.00
20—Olds U.F.A. 10.00

\$65.00

To Address Meetings in E. and W. Calgary

Director of Mrs. L. Louisa Scholefield and S. J. Ewing

Mrs. L. Louisa Scholefield, U.F.W.A. Director for East and West Calgary and S. J. Ewing, U.F.A. Director for East and West Calgary will address public meetings at the following points in the interests of the U.F.A. and the Poole:

Monday, March 5, Airdrie, 8 p.m.
Tuesday, March 6, Crossfield, 2 p.m.
Wed., March 7, Selbertville, 2 p.m.
Wed., March 7, Carstairs, 8 p.m.
Thursday, March 8, Cremona, 2 p.m.
Friday, March 9, Dog Pound, 2 p.m.
Sat., March 10, Cochrane, 2 p.m.
Mon., March 12, Brushy Ridge, 2 p.m.
Mon., March 12, Springbank, 8 p.m.
Wed., March 14, Reddington, 8 p.m.
Thurs., March 15, Conrich, 8 p.m.
Friday, March 16, Glenmore, 8 p.m.
Monday, March 19, Dabry, 8 p.m.
Tuesday, March 20, Shepard, 8 p.m.

If there is no Local (active) or if the secretary is absent will some U.F.A. member kindly see that these meetings are properly advertised, and arrangements made for a meeting place?

If a social event, at any local talent, can be arranged to furnish music it will be found that a larger crowd of young people may be secured in this way.

As Mrs. Scholefield, U.F.W.A. Director, is to be present and address the meeting, will you please endeavor to have as many of the farm women present as possible.

Trusting that all sympathetic to the organization will do everything possible to make these meetings a success.

Yours fraternally,

S. J. EWING,

Director.

Calgary, Alta.

WOODBEND REORGANIZED

"Farmers of Woodbend have neglected a portion of their public business for over a year by allowing the U.F.A. Local to lose membership," states a correspondent, "but at a recent meeting at the home of R. J. Manson the Local was reorganized. Although we are only six candle power, each member is a reflector. The farmers generally are in favor of united effort. The Wheat Pool and its operations are held in very high esteem by the community, as well as the other Pools, and there is every reason to believe that the membership of the Local will reach its normal strength in the near future. All offices have been filled and a committee appointed to make inquiry concerning rural mail delivery."

WYATKEWIN FEDERAL C.A.

In a letter to the Locals in the Federal constituency of Wyatkewin, Mrs. Winifred Ross, the retiring secretary, at the request of the new secretary, Mrs. E. E. Sparks, of Brightview, asks that all dues and donations to the Constituency Association should in future be sent direct to the U.F.A. Central Office. This is to avoid duplication of work, as all funds

used in any way for political purposes must pass through the hands of the Association incorporated for that purpose. Mrs. Ross stresses the need for all locals to bring their membership up to full strength, and states that the officers will be willing to give all possible assistance upon request.

BOW RIVER DUES IN CENTS

Bow River U.F.A. Federal Constitution dues for 1929 have been set at 50 cents.

KIEW ANNUAL MEETING

At the annual meeting of Kiew Local the following officers were elected: P. Samvil, president; Harry Debid, vice-president and D. Yuskow, secretary.

PLAN DEBATING SOCIETY

In order to arouse interest among the members and others of the community, Rosyth U.F.A. Local is endeavoring to form a debating and literary society.

BOW ISLAND GARD PARTY

More than 250 people attended the card party and dance given by Bow Island U.F.A. Local in the U.F.A. Hall. Mrs. I. D. James and R. Calder won the prizes.

TO HOLD SOCIAL EVENINGS

The Calgary U.F.A. Local have arranged to hold a social evening in Penney's Academy, Calgary, on Tuesday, March 13th. Members of Locals in the district are invited to attend.

EXPECT INCREASED MEMBERSHIP

"We are hoping to show a greatly increased membership over 1927," writes N. V. Fearnough, secretary of Morrin Local. "I can safely say that the U.F.A. spirit in this district is just as good now as it has ever been."

SCIENCE MOUND LOCAL

The Science Mound U.F.A. Local met recently at the home of D. J. McKay, when a social evening was spent with music and recitations following the routine business. Members decided to ask the merchants of Donalds to purchase Raymond sugar, as this is an Alberta product, and it was stated that the quality is at least as good as that of cane sugar.

ADDRESS ON "AVIATION"

Lieut. W. H. McCardell ("Wings" of the Calgary Herald), gave a most interesting address on "Aviation" at the regular meeting of the Calgary U.F.A. Local held in the public library, Calgary, on February 15th. A hearty vote of thanks to the speaker was carried at the close of the meeting. S. J. Ewing occupied the chair prior to the arrival of Guy W. Johnson, the vice-president, who had been delayed.

INSOLEY OFFICERS

The annual meeting of Bingley U.F.A. Local was held recently, there being a fairly good attendance of members. The following officers were appointed for 1929: President, H. W. Hilbert; Vice-President, Ed. Sande; Directors: W. Kirkham, E. Laregard, J. Frost, M. Miller and A. Sande. Sec-Treas., R. D. Meston.

After the business meeting, refreshments were served and an enjoyable program of songs and recitations given by various members and non-members.

R. D. MESTON,

Secretary

Committee Set Up On Co-operation Marketing

As the outcome of the recent conference in Calgary between representatives of the U.F.A., the Alberta Government and the four Co-operative Marketing Pools, the following committee, consisting of members nominated by the organizations concerned, has been set up, to deal with plans for the advancement of co-operative marketing in this Province:

U.F.A.: H. E. G. H. Scholesfield, A. F. Aitken, J. A. Johansen.

Alberta Government: Premier Brownlee, Hon. R. G. Reid, Hon. George Handley.

Wheat Pool: J. J. Strang.

Livestock Pool: M. A. MacMillan.

Dairy Pool: N. S. Clarke.

Poultry Pool: D. M. Mallin.

Committee on Consumers' Co-operation

The U.F.A. members of the committee on Consumers' Co-operation will consist of Messrs. Scholesfield, Aitken and Johansen. The names of the three members to be nominated by the Alberta Co-operative League have not yet been received.

BEDDINGTON'S ACTIVE YEAR

Beddington Local U.F.A. had a successful and active year during 1927. The officers were all re-elected for 1928. During 1927 the Local purchased for its members 430 tons of coal and 4,300 fence posts. The regular meetings have been fairly well attended and topics of interest discussed. A debate, concert and dance held February 10th, 1928, filled the U.F.A. Hall to capacity and the committee in charge were well pleased.

W. H. EVANS,

Secretary.

STETTLER-WARDEN DEBATE

A large crowd attended the annual dinner given by Stettler and Warden U.F.A. and U.F.W.A. Locals in Stettler recently. J. S. Brooks was chairman, and addresses were given by R. Price, C. L. Willis and Mayor Blair. Mrs. Sandy Stewart sang, "Ye Banks and Braes", which was much enjoyed. Mrs. S. Rufenacht and J. A. Adheshead gave full reports of the Annual Convention.

GOOD PROGRESS AT GRAMMIA

Good progress is being made by Grammia Local, writes Mrs. Jno. O'Gorman, secretary. "Our membership roll now shows 27 paid up members, with prospects of a further increase during 1929. We have adopted the system of social entertainment after our regular monthly meetings, which I feel will prove very

successful." A. Lattimer was elected president for 1929, and Jno. Cole vice-president.

SUCCESSFUL MASQUERADE

"A very successful masquerade dance was held on February 10th," writes H. Goldfinch, secretary of Chabo Lakes Local. "This, together with the fact that we have purchased \$380 worth of goods co-operatively so far this year, thereby saving the members around \$75, keeps interest keen in the organization in this district." E. H. Cole and J. C. Schultz were elected president and vice-president, respectively, at the annual meeting.

EAGLE HILL ANNUAL MEETING

At the annual meeting of Eagle Hill Local, E. Ronneberg, J. E. Van Schmidt, and Mrs. O. Arneson were re-elected to office. Following the business meeting about 60 persons sat down to a delectable chicken supper served by the ladies. Progressive whist occupied the rest of the evening and Miss Winnie Jones and E. Ronneberg were the winners. The report of the delegate to the Convention, Mrs. O. Arneson, was the chief feature of the second meeting of the year; this meeting closed with a dance.

MUCH REMAINS TO BE DONE

"Much remains to be done before rural life provides the all-round type of living under which people develop their best characteristics and achieve their legitimate ambitions," declared E. Herbert Spencer, president of McCafferty Local, in his annual address. "Times are better, it is true, but the farmer must not live in a fool's paradise. Many overhead expenses have risen 100 per cent since wheat sold at 50 cents; so that, comparatively speaking, the farmer is no better off unless he can increase his yield or cut his interest rate. As tilfers of the soil our interests are common, and if we cannot see clearly the work that should be done, we must meet and discuss with the intention of finding out how best we can add our small dribble of effort to the main stream."

COL. ROBINSON WINS DEBATE

About 300 people attended the debate held by Rowley Local when Col. Robinson of Munson spoke in defence of the Wheat Pool. Mr. Pennerbecker, of Rowley, being in opposition. The judges were Messrs. Oliver, of Morrin, and Farquharson, of Delta. E. R. Hooper was chairman.

Col. Robinson described the adverse conditions prevailing before the war, the work of the Wheat Board instituted during the war, and the inauguration of the Wheat Pool. The affairs of the Pool were under control of the members, he said, and it had met with most wonderful success. Mr. Pennerbecker doubted whether the present improved prices were due to the Pool. The Pool idea had been tried in the States, and a number of Pools there had failed. More attention should be given to efficiency on the farms.

The unanimous decision of the judges in favor of the affirmative was received with hearty applause.

After the debate the company engaged in a most enjoyable dance, the musicians being Mrs. W. F. Richardson, and W. C. White, of Rowley orchestra and Messrs. Walrod, of Kumsey. A beautiful tray, donated to the Rowley Local by Mrs. G. R. Farquharson realized the handsome sum of \$16.75, the total proceeds of the evening exceeding \$100.

A SUGGESTION FROM

FAWCETT U.F.A. LOCAL

In forwarding a contribution of \$5 to the St. Albert Appeal Fund, John L. Pumphrey, secretary of Fawcett Local, writes: "This is 25 cents per paid up member, and I would like to suggest that if this were done throughout the Province there would be ample funds to clear this obligation."

The Indians served an excellent supper free.

"Indications are," writes R. H. Hooper, secretary, "that the farm people are solidly behind the movement and may be relied upon to support the aims and ideals of the U.F.A. on every occasion. Several new memberships were obtained at the meeting and others promised. Watch Rowley Local grow in 1933 under the guidance of President A. J. Russell and our veteran secretary, Mr. W. H. Baldwin."

DON'T BE STAMPEDED!

A warning to farmers and owners of oil rights, perpetual and otherwise, not to be stampeded into disposing of their lands to companies desiring to procure same for drilling, is given by A. J. A. Bell, Crude Creek, Okotoks, in a recent letter. Mr. Bell suggests that farmers should get together, "join forces by pooling their holdings, commence a drilling program that would have as its objective the producing of petroleum and by-products, and placing them on the market as required, and thus overcome the undesirable condition known as overproduction."

The oil fields should be developed, says Mr. Bell, in the interests of the Province. Farmers should be the first to benefit, as

they need cheaper fuel oil for their tractors. "I do not advocate throwing it away, so to speak. What we must aim at in everything we handle, whether it is the farmer or manufacturer, is a just price for all things men use—thus bringing about honest trading."

INVALID CHAIR

An invalid chair, the property of the Central Organization, will be loaned to any member needing the use of it. Anyone requiring the chair is asked to make application through the Local U.F.A. or U.F.W.A. This chair was purchased a few years ago in response to a request for an invalid in destitute circumstances and has now been returned to Central office.

TOFIELD WENT DRIVE

Forty tables were occupied at the whist drive held by Tofield U.F.A. Local on February 18th, when Mrs. W. Ingram, Mrs. McInnis, L. C. Hay and Guy Walker were the prize winners.

GOOD REASON

Jim—I think I will have to get a new car.
Will—What's wrong with the one you have?
Jim—I can't pay for it.—*Life*.

NEW U.F.A. LOCALS

MYRTLE HILL LOCAL

Myrtle Hill Local was organized recently, in the Kitchener district. Geo. E. Fickles is the secretary.

SPRING PARK LOCAL

J. Keller, L. L. Smith and O. C. Graves are the elected officers of Spring Park Local, organized recently at Spring Park.

"HARMONY" LOCAL

"Harmony" was the name chosen for a new Local near Athabasca. Mr. Fred Krass, organizer in charge, was elected president, and Alex. M. Jamieson is the secretary.

SPRING VALLEY LOCAL

South of Jarrow, a new Local to be known as Spring Valley Local, was organized recently with 15 paid up members. Wm. Cowley, T. A. O'Neill, and J. A. Waite were elected president, vice-president, and secretary respectively. "Prospects are good for a community hall to be built at a central point," states Mr. Waite.



Problems of Federal Fiscal Policy



Has Public Debt Been Lowered or Increased?—How Reduction of Income Tax Stands in Way of Tariff Reduction.

By D. F. KELLNER, M.P.

Again Parliament has been presented with the Budget. A reduction in taxation is provided for, estimated to save \$12,000,000 and a claim of a net reduction in debt of \$38,000,000; the other outstanding feature being another reduction of 10 per cent in income taxation. Reduction in tax on corporations from 8.1 per cent to 8 per cent, a reduction of 25 per cent or from 4 per cent to 3 per cent in sales tax; also some tariff reductions and re-classifications covering cottons, woollens and textiles; printing and publishing, fruit and horticulture, fishing, roadmaking, aviation and mechanics' tools, with a further provision that in future the British preference will only apply when there is at least 50 per cent Empire labor and material as against 25 per cent at present.

QUESTION OF THE NATIONAL DEBT

On former occasions, the main debate settled around the tariff. This year, however, other things seem to supersede that issue. The claim of a reduction in the national debt is probably receiving more attention than any other. The point at issue is whether the deficits of C.N.R. met by an issue of railway bonds, guaranteed by the Government, should be included in our national debt or not. During the regime of the Union Government and while Mr. Fickles was Minister of Finance in the Liberal Government, the practice of including such issues was always followed. Since that time, however, a change in bookkeeping has been made and these issues are endorsed by the Government, and charged to railway account. According to the method of bookkeeping presently followed by the Government, the national debt has been decreased by some \$118,000,000. Using the other system and accepting a bond

endorsed and guaranteed by the Government as a national liability, our public accounts will show an increase in the national debt of \$45,000,000 since the present administration came into power.

Other matters enter the debate, such as the claim that our loudly vaunted prosperity is confined to commercial and financial enterprises, but has not reached our agriculturists and laborers. Attention is drawn to the emigration of our native-

born Canadians to the United States, and the argument seeks to settle—whether that emigration is caused by the fiscal policy of the Government or by the allurements of southern skies.

No debate, however, could long endure without the tariff entering, but this year it is assuming a different tone. Formerly such debate advanced the advantages of low tariff versus high or adequate protection. This year, it is being repeatedly pointed out that our tariff remains the same, regardless of which party is in power.

WHAT TO EXPECT FROM EITHER PARTY

While discussing reductions in the tariff, there are a few facts that should be kept in mind, as an indication of what we may expect from either or both parties. When speaking on the address in reply to the speech from the throne, D. M. Kennedy placed on Hansard a statement showing the per cent of duties collected by Conservatives and by Liberals during the periods each of them have had control of the Government. Summed up it amounts to this:

Conservatives in Power	Liberals in Power
1888-1897	1898-1912
1913-1922	1923-1926

When the Conservatives were in power they collected on dutiable imports 24.4 per cent and on total 17.2 per cent.

When the Liberals were in power they collected on dutiable imports 26.6 per cent and on total 18.4 per cent.

INCOME TAX REDUCTION PREVENTS TARIFF REDUCTION

It will be seen that actual practice has given practically the same tariff rate, whether the Government was a low tariff Liberal or a high tariff Conservative. When speaking on the present budget a



D. F. KELLNER, M.P.

day or two ago, Alfred Speakman pointed out that the reductions in direct taxation, particularly the income tax provided for in this budget, precluded any possibility in tariff reduction, because revenue could not be obtained from any other source. Remembering that nearly 75 per cent of the members of the House of Commons were elected on a low tariff platform, one is brought to a realization of the power that those opposed to tariff reduction must wield over any Government, of whatever party is in control at Ottawa.

No section of the country has so persistently advocated low tariff as the Province of Saskatchewan, followed closely by Manitoba and Alberta. It will be interesting to see what support is given the present budget by the members from those Provinces, as beyond a doubt, the element of protection is actually increased in the budget now before Parliament.

Various Bills Dealt With by Assembly

Licensing of Real Estate, Interpretations Act and Lightning Rods Among Matters of Legislation

Among bills dealt with by the Legislature is one to provide for the licensing of real estate agents and real estate salesmen. A new definition of the words "real estate agents" will be considered by the Minister in response to a demand by Lorne Proudfoot, Acadia, that the terms of the act might apply to an executor or trustee or an individual who might have to dispose of some land for a neighbor, and the receipt of a fee for this would make that one liable.

There was quite a fight on the inclusion of the word "incompetency" as

one of the failings which would render a real estate dealer liable for damages. The word was too indefinite and was deleted.

L. A. Giroux moved that clauses covering a graduated scale of fees from \$10.00 in a city of 5000 or more; \$7.50 in a city of less than 5000; \$5.00 in any other part of the Province; and \$3.00 for a real estate salesman, be struck out to make the clauses uniform. Mrs. Irene Farby pointed out that while a city dealer could operate in any part of the Province, the smaller town agent could not operate in the city. For that reason she opposed the amendment. It was put and lost.

RIGHT OF APPEAL TO BE GIVEN

The right of appeal from the decision of the Superintendent in the case of one who had been refused, or had his license revoked or suspended, to the Minister direct was approved. Mr. Weaver thought that one who was desirous of being reinstated should advertise in some way the fact that he was applying for reinstatement. The Minister in charge, George Hoadley, in the absence of H. C. Reid, thought that perhaps the principle of reinstatement was not a good one, as it was hardly likely that any license would be revoked without good reason. The clause was stood over.

On the Interpretations act, which is to make clear the meaning of certain words and phrases as found within the statutes of Alberta, members spent a half hour or so determining the question of when a notice served on anyone is deemed to be served. Some said it was impossible to solve such a question unless such service was sent by registered mail. The Attorney General had a long wrangle with the members to get the idea across that the clauses governing this were only meant to deal with cases in acts

where no registration was specified but which referred only to ordinary mail.

The measure to deal with the devolution of real property of deceased persons did not take long to slip through Committee, simply because there is really only one new principle involved. Mr. Weaver asked if there was any new principle involved, and the Attorney General answered that this bill was merely a codification of the law insofar as the law could be ascertained. This brought Mr. Parkyn to his feet wanting to know if the law was so mysterious that no one knew anything about it. The new principle is to allow executors to sell or mortgage the estate to pay certain debts such as taxes.

WHEN IS A LIGHTNING ROD?

When is a lightning rod? That was the question on the bill to bond and license persons providing or installing lightning rods. The bill had been designed not on account of anything in the principle of lightning rods, but because of faulty erection or unsuitable material. The work necessitated under the bill would be supervised by the Fire Commissioner, and it would not be necessary to appoint inspectors all over the Province. The cost would be light and the tax of 50 cents per hundred dollars worth of business would carry the administration. The intention was to outline a standard specification for making and erecting rods, and the licensee would be required to furnish a copy of the act to every purchaser for whom he installed rods together with a copy of standard specifications. He had also to furnish a certificate that the work was done in conformity with the act.

Penalties and fines are pretty stiff. How to convict is another matter.

J.P.W.

EDITORIAL—Continued from page 3

by a number of responsible and popular and important organizations, and opinions have been formed. Mr. Hoadley, as we know, himself has given the subject serious thought and study, and has encouraged others to do so.

It is possible, however, that the press (and this paper among others) has failed to fill its role adequately in bringing the nature of the proposed legislation to the notice of the general body of citizens. This could have been done without offense. British newspapers of the highest standing would not have hesitated to express their views upon a question of such a character, since they recognize that while expert opinion tempered by that of the great amateurs may give guidance, the import of legislation involving the curtailment of liberty, even for ends considered most desirable, should be thoroughly understood by the people. The members of a Legislature who have access to much information may be convinced of the desirability of a certain course, but when a new principle is involved, especially, legislation should be the carrying into effect of what Lord Haldane has described as the "General Will." Has the "General Will" as yet been evoked? Upon this point there may be room for doubt. We are not sure.

Subject to safeguards of the most complete character, and to the means of instituting the board being the most satisfactory possible, it would probably appear to most laymen that some step in the direction proposed may be wise. The increase in the number of cases of mental deficiency is apparently serious, and there seems to be a preponderance of scientific opinion, in favor of the proposal.

What is vitally important is an informed public opinion, and adequate safeguards. The decision to require unanimity before the exercise of the powers of the board is commendable. Two lay members are provided for. It is quite as important to have strong lay representation as medical representation, though for different reasons. For all members, the power which it is proposed to vest in the board is a serious trust. Those who share such a power over others require the moral delicacy and sensitiveness of a Galworthy.

In some of the states to the south, notably in California, prior to the ruling of the supreme court, the power to deal with criminals in the way contemplated in Alberta only for certain mental cases, was unwarrantably given, and it has been reported that political offenders as well as other lawbreakers were dealt with in this penal way. While a lay opinion upon the subject of heredity is valueless, it is interesting to note that H. S. Jennings, professor of Zoology in Johns Hopkins University, contends that "there are few parents, at least among those not falling in the definitely pathological group, of whom it can be predicted that their children will be worthless. . . . Students of heredity, like other men, are disposed to make the most of their achievements; to dwell upon what they know, what they can do, what they can predict. They have, indeed, achieved much; the last twenty-five years have made greater advances in the knowledge of heredity than had all the ages before. But recognition of limitations is as valuable as other sorts of knowledge; realization of what we cannot do is as necessary for correct guidance as realization of what we can do."

Alberta's Budget is Presented by the Provincial Treasurer in Legislative Assembly

Deficit of \$215,999.30 Shown for Calendar Year 1927, Although Cash Receipts Exceed Expenditures by \$57,778.80, and Would Have Shown This Surplus Under Old Method of Accounting—Estimated Surplus for 1928-29—Reid Reviews Alberta's Economic and Industrial Year

REID CONSIDERS BUDGET

EDMONTON, Feb. 24.—Although cash receipts exceeded payments by the sum of \$57,778.80 during the calendar year which ended December 31st, 1927, the interim public accounts presented in the Legislature today by Hon. R. G. Reid, Provincial Treasurer, show a deficit of \$215,999.30, compared with an estimated surplus of \$26,178.49.

On the basis of accounting methods in force up to the end of the year 1923, the excess of cash receipts over payments as indicated above would have been shown as a surplus. In accordance with the change made by the Government in that year, however, accounts payable, including accrued interest on debenture debt, are now charged against appropriations of the year in which the liability is incurred, irrespective of the actual date of payment, the accounts of the Province being held open for the purpose.

"At the last session of the Legislature," said the Treasurer, "the fiscal year was changed to end March 31st instead of December 31st. Interim Public Accounts are being prepared for the twelve months ending December 31st, 1927, and the final accounts for the fiscal period ending March 31st, 1928, will be placed before you at the next session."

SURPLUS ESTIMATED FOR 1928-29

For the fiscal period 1928-29, the estimated revenue is \$13,273,614.62, and the expenditure \$13,262,359.70, leaving an estimated surplus of \$11,254.92.

REDUCTION OF INDIVIDUAL INDEBTEDNESS

Mr. Reid reviewed the economic affairs of the Province for the past year. To him the fact that was outstanding, was the reduction of individual indebtedness throughout the Province. This process had been going on for three years, and it seemed to him that there was today more money in the hands of the farmers after meeting their current liabilities than perhaps in any previous year of the Province's history.

The continued success of the Wheat Pool, the increasing use of the western rule, and the readjustment of freight rates had all contributed to the spirit of contentment. The question of freight rates had been viewed more in the light

of the removal of an injustice than as a matter of dollars and cents.

"With all this," said the Minister, "I am doubtful if we have yet reached the crest of our immediate prosperity, since there are large quantities of grain from last year's harvest still unmarketed, and a considerable amount of capital has still to be released from the sale of livestock after the feeding period has been completed."

NO WARRANT FOR EXTRAVAGANCE

The Minister sounded the customary Scottish benediction when, after saying that the measure of prosperity achieved was legitimate ground for satisfaction, it did not justify extravagance in either public or private expenditure. "What has already been won at the cost of strenuous endeavor," he said, "can only be retained by the continued exercise of thrift. It is essential for the future well-being both of this Province and its citizens that new liabilities for non-essential things, which in themselves may be very desirable, should not be incurred until our financial position has become strong enough to assume the burden without overloading."

Revenue on Income account for 1927, Mr. Reid stated was \$12,363,400.64, being \$237,446.90 less than had been estimated. Expenditure amounted to

\$12,479,999.97, or \$4,512.92 more than anticipated. That means the Treasury Department made a pretty good guess all round, although some of the items showed additional expenditures under special warrant, but sufficient under expenditures of appropriations from others to come within the \$4,512.92 over expended.

Special Warrants covered such items as highway maintenance, hospitals commission, under the gasoline vendors' tax act, and miscellaneous.

Revenues showed a decrease insofar as the Dominion school lands fund is concerned, amounting to \$60,434.22, and the population subsidy was \$15,246.40 less than expected.

Miscellaneous revenues of the Department of Agriculture decreased by \$46,388.97, and revenue from the mine owners tax showed a shrinkage of \$160,148.26.

Municipal Affairs revenue decreased by \$374,591.86, due to decreased collections of supplementary revenue, wild lands, and educational taxes.

Liquor profits realized \$184,361.62 and Succession Duties \$433,856.12 in excess of the Estimates.

Miscellaneous revenues of the Department of Education increased by \$19,151.16.

Revenue of the Provincial Secretary's Department shows a general increase amounting to \$46,712.62 arising principally from increased receipts from the sale of automobile licenses.

Accounts payable at December 31, 1927, were charged to the expenditure of that year. They amounted to \$1,691,270.25 as compared with \$1,327,811.12 at the end of the year 1926. By providing for these accounts the cash surplus \$57,778.80, was changed to a deficit of \$215,999.30.

Revenue collected in 1927 in respect of 1928 business amounted to \$440,187.57 and was excluded from the 1927 accounts.

ALBERTA'S PUBLIC DEBT

"Passing on to the Public Debt, the year 1927 witnessed a continuance of the downward trend of interest rates," said Mr. Reid, "the average cost of permanent borrowings during the year being at the rate of 4.70 per cent. The yield basis of the several issues varied from 4.87 early in the year to 4.49 on our last issue toward the close of the year.

"I made the statement in my last year's Budget that there was every probability of our being able to borrow money on a 4 1/2 per cent basis before long, and it is gratifying to know that we have already gone below that figure. I think we are safe in predicting that in the current year the average borrowing rate will be further reduced, and that



HON. R. G. REID

our average on this year's borrowings will not exceed a yield rate of 4.25 per cent.

"Total borrowings during the year 1927 amounted to \$9,054,500.00, of which \$6,239,500.00 together with sinking funds applicable thereto, was for refunding \$6,500,000.00 debentures of the Province, maturing on July 1st, 1927, and \$107,187.86 for the purchase of 123,193, November 1st, 1913, registered stock, which has been cancelled.

The total net bonded debt as at December 31st, 1927, amounts to \$87,374,849.58, this being apportioned \$66,032,849.53 as to General Revenue and \$21,343,949.25 as to Telephones. The total net increase over the previous year is \$4,567,292.26.

"The sinking funds of the Province have been maintained in accordance with established practice. All payments into the Sinking Fund under the Highways Act are at such a rate as will be sufficient together with accretions to redeem the debentures at maturity. On all other issues we have maintained the usual rate of one-half of one per cent per annum. The policy of refunding our loans as they mature on a long term basis is being adhered to as far as is expedient. Under this policy the practice of setting aside one half of one per cent annually produces a substantial reduction of the principal at maturity. The amount of funds in the Sinking Fund as at December 31st last was \$2,913,558.17.

ALBERTA SAVINGS CERTIFICATES

"Supplementary to the statement of Bonded Debt was that of the sale of Savings Certificates. While the volume of business transacted in the Savings Certificates Branch during the past year was second only to the year 1926, the net amount of deposits is smaller than any year since 1923. The net amount on deposit as at December 31st last was \$10,448,996.31, so that the total increase over the previous year amounted to only \$339,038.98. The reduction in deposits during this period was due almost entirely to the change in the interest rate from 4 1/2 percent to 4 per cent, which took place on July 1st, last.

The rate of over head expenses is still maintained at a low level, being .175 of 1 per cent in 1927. This is a slight increase over the 1926 rate, which was .1396 of 1 per cent. The increased cost is due to the additional advertising necessary when the change of interest rates went into effect.

"In January, 1928, the net amount deposited was \$356,044.47, indicating that the year 1928 will be an unusually active one for the Savings Certificates Branch.

SPECIAL INVESTMENT FUND

"The Special Investment Fund of the Treasury Department is still maintained as a profitable service. Last year the Treasurer was able to report a profit of \$35,000 on the operation of this fund for the year 1926. During the year 1927 this fund had been particularly active, resulting in a profit of considerably more than twice that of 1926. The total income from this investment fund for the period ended December 31st, 1927, was \$219,079.69. The profit on sales alone amounts to over \$50,000 and the excess interest earnings over the cost of money employed accounted for another \$80,000.00.

"It will therefore be seen that this fund has justified the objects for which it was

established. The aims of this fund are three fold: To provide securities in advance for the requirements of the Sinking Fund; To establish a reserve against Savings certificates outstanding; and to meet the necessity which occasionally arises of investing unemployed funds, until such time as they may be required.

ADVISORY COMMITTEE ON TAXATION

"The year 1926 and 1927 has been marked by new efforts on the part of the Province to investigate thoroughly the subject of taxation. To this end an Advisory Committee on Taxation was appointed in April, 1926. The report of this Committee has now been laid before the Assembly.

"This report is the result of almost two years of intensive work. While many of its conclusions may differ from accepted ideas, we shall only be able to approach the report in a spirit of critical analysis after exhaustive study of its material has been made. For this reason immediate action on the recommendations cannot be expected. From a cursory reading, however, it is evident that valuable data on taxation has been gathered from all available sources, and that the assembling and classifying material will be of inestimable value to the Governments of Canada.

"The results of this investigation will be welcomed by all students of taxation, since no previous attempt had been made locally to make a thorough study of taxation problems. The assembling

of such a large amount of statistical material on the subject of taxation in this Province and in other Provinces of Canada, and in the United States will give coherence to our knowledge of, as well as stimulating further research into certain phases of the problem.

INTER-PROVINCIAL CONFERENCE

"The Inter-Provincial Conference which took place at Ottawa last year served a somewhat similar purpose, with the additional advantage that the taxation problems of each of the Provinces were freely discussed before the only body capable of bringing about action with respect to the re-alignment and readjustment of taxation as between the Provinces and Dominion; the beneficial results from this Conference are already beginning to be apparent. This Government, for the time being at least, is satisfied with the interest shown by the Dominion Government in our problems, and is confident too that action will be taken in the alleviation of some of the burdens which this Government contends should not be borne entirely by the people of this Province.

LOWEST TAXATION IN RELATION TO PRODUCTION

"In a recent study made by an independent institution with regard to Provincial taxation, it was disclosed that in the Provinces west of Quebec, Alberta has the lowest ratio of taxation

(Continued on page 102)

Summarized Comparative Statement of Estimated and Actual Revenues and Expenditures Income Account for the Year Ended December 31st, 1927

	Actual	Estimated	Less than Estimated	In excess of Estimated
REVENUES:				
Gen. of Canada.....	\$ 1,976,200.00	\$ 2,373,000.00	\$ 396,800.00	
Agri. Dept.....	363,000.00	360,267.50	2,732.50	
Atty Gen's Dept.....	2,573,447.36	2,560,300.00	13,147.36	688,000.00
Education Dept.....	209,051.70	209,000.00	51.70	10,000.00
Exec. Council.....	104,472.00	104,000.00	472.00	
Legislation.....	2,395.00	2,425.00	30.00	
Min. Affairs Dept.....	1,099,000.14	1,091,000.00	8,000.14	
Prov. Secy's Dept.....	4,180,700.00	3,073,075.00	1,107,625.00	48,712.00
Public Health Dept.....	200,000.00	279,075.00	79,075.00	307.00
Public Works Dept.....	66,770.70	66,400.00	370.70	1,000.70
Rlys & Tel. Dept., Mty. Br.....	200.00	1,000.00	800.00	
Treasury Dept.....	694,270.00	694,267.50	2.50	10,000.00
	\$12,300,000.00	\$10,000,000.00	\$2,300,000.00	
EXPENDITURES:				
Public Debt.....	\$1,000,107.10	\$1,000,000.00	107.10	64,000.00
Executive Council.....	104,320.00	107,000.00	2,680.00	
Legislation.....	104,375.00	107,267.50	2,892.50	
Agriculture Dept.....	363,000.00	360,267.50	2,732.50	10,000.00
Atty Gen's Dept.....	2,573,447.36	2,560,300.00	13,147.36	10,000.00
Education Dept.....	209,051.70	209,000.00	51.70	
Min. Affairs Dept.....	1,099,000.14	1,091,000.00	8,000.14	
Prov. Secretary's Dept.....	4,180,700.00	3,073,075.00	1,107,625.00	10,000.00
Public Health Dept.....	200,000.00	279,075.00	79,075.00	48,712.00
Public Works Dept.....	66,770.70	66,400.00	370.70	1,000.70
Rlys & Tel. Dept., Mty. Br.....	200.00	1,000.00	800.00	
Treasury Dept.....	694,270.00	694,267.50	2.50	10,000.00
	\$12,300,000.00	\$12,000,000.00	\$300,000.00	\$ 4,312.00
			(over)	(over)
	Actual deficit	Estimated surplus		Excess in excess of estimated surplus
	\$214,000.00	\$24,175.00		\$189,825.00

REVENUE for the year 1927....

News from Alberta Wheat Pool Head Office

Information for Members and Loans Issued by the Department of Research and Publicity of the Alberta Wheat Pool.

BOW ISLAND LOCAL

A Wheat Pool Local has been organized at Bow Island, with Alfred Miller of Bow Island as the Secretary.

VULCAN WHEAT POOL LOCAL

A Wheat Pool Local has been organized at Vulcan, the secretary being E. K. Lommatzsch.

DAIRY CO-OP HANDLING

Dairy products to the value of \$440,000.00 were sold through co-operative associations in the United States in 1927.

SOUTH DAKOTA POOL'S CAMPAIGN

The South Dakota Wheat Pool is planning on a campaign to sign up members under a new five-year agreement, as the 1927 crop is the last to be handled under the first series contract.

THIS IS IMPORTANT

Every grower should be impressed with the fact that every bushel of wheat sold by non-pool farmers makes it more difficult for Pool salesmen to get satisfactory prices. See that your neighbor signs up.

WHEN 1927-28 POOL RUNS

The first series Wheat Pool contracts and with the delivery of the 1927 crop. Whether a first series signer signs a second series contract or not he is bound to deliver to the Pool all the wheat from his 1927 crop.

SUGGESTING A SUBJECT

What would have happened wheat prices if the fifty million bushels sold by the Pool in the spring of 1927 had been sold in the fall of 1926? Dr. McGill, secretary of the Grain Exchange, might answer this question in his next address.

DIFFERENT TIME NOW

Since the Tobacco Pools have gone under the tobacco manufacturers have made greater dividends than ever before. They are not concerned over the growers any more—the stockholders have the voice of the stage.

LAND O' LAKES BUSINESS

Business amounting to \$46,314,079 was transacted by the Land o' Lakes Creameries, Inc., Minneapolis, during 1927. This is an increase of \$6,463,423 over the figures for 1926. Land o' Lakes Creameries is one of the most successful co-operative institutions in the United States.

DR. BOOTH ON THE POOL

The experience of Canadian farmers in co-operative marketing of grain is set forth by J. F. Booth in Technical Bulletin No. 58, "Co-operative Marketing of Grain in Western Canada." This bulletin is comprehensive; it covers practically every phase of the movement.

POOLS DISORGANIZED—PRICES DOWN

It is true that the Dark Tobacco Pool and the Smiley Tobacco Pool, operating in the great tobacco growing regions of

the United States, have been disorganized, and it is also true that tobacco growers are suffering from low prices once again. The non-poolers rode on the backs of Pool members and now all the growers are in the frying pan.

POOL ESTABLISHED ITS CASE

There are various other minor subjects of criticism which have come to my notice, but the unsubstantiated claim that the Pool has not paid as high an average price as the grain trade, stands out prominently. This assertion has now been vigorously attacked by the Pools and a judicial weighing of the evidence so far submitted on both sides, inevitably leads one to the conclusion that the Pools have established their case clearly, and that the grain trade has utterly failed to show that the average Pool price was below their own.—*Form and Branch Notes.*

GET GOOD SERVICE

The following letter has been received from D. McGibbon, of Sunnyside:

"Enclosed you will find Wheat Pool contract for next five years. I have just finished hauling this year's crop of 6000 bushels to our elevator at Sunnyside, and must say I am well pleased with the service I have received from the Pool. I was unfortunate in losing a considerable number of grain checks in a fire which destroyed my house recently, and after notifying you of this loss it was immediately adjusted. Also, I feel the Pool officials were instrumental in raising the grade from 1 to 2 on the first car I shipped. Again thanking you, I remain, Yours truly."

COMING BACK TO ALBERTA

C. R. Duckering writes from Lincolnshire, England:

"Many thanks for reply to my letter and the information you forwarded to me in regard to the Wheat Pool. I may say that I gave it to my brother and he is taking certain parts to the annual meeting of the Gainsboro Farmers' Union. The members seemed anxious to hear something about our Canadian Wheat Pool. I am returning to Alberta the latter part of April as I have bought another farm in the Marwayne district and hope in the near future to be able to haul some more wheat into the Pool. I am satisfied that it is the only way we can sell our wheat to the best advantage."

RIDING ON THE EAGLE'S BACK

A. E. Sorenson, of Claraholm, tells this story to illustrate the attitude of non-Pool farmers who may have on occasions beaten the Pool price:

"All the birds under the heavens met to determine which one could fly to the greatest height, so the little hummingbird got on the large eagle's back, hid himself in its feathers and they were off. Now the eagle went the highest of them all and the little hummingbird had a ride to this height without any exertion, was fresh and able to go still higher, and he is still known to be boasting about it, just the same as the man who was maybe lucky enough to beat the Pool a cent or two."

THE CO-OPERATIVE CONTRACT

There is nothing obscure, deceptive or incriminating about the modern co-operative contract. It is simply a pledge, one farmer with another, that they will stick together through thick and thin and refuse to be alienated from their own organization by the temptations and snares of the opposition. If the co-operative contract does not bind the signer for the period specified it is not worth the paper it is written on. The only contract worth signing is the one that is iron clad and water tight, one that will hold the signer as well as everyone else who attach their signatures.—*The Farmer's Advocate.*

TO STUDY CO-OPERATIVES

California co-operative marketing associations will be studied first hand by the members of the American Institute of Co-operation, which meets in California this year for its fourth annual session. The Institute, which is to last four weeks, will meet in Los Angeles on July 9th, and will spend the first week in a field survey of some of the largest and most successful agricultural marketing agencies in the State. This trip will bring the Institute to Berkeley at the end of the week, where the last three weeks will be spent in lectures and study at the University of California.—*Nakaid News.*

DAYS OF MIRACLES PAST

Co-operation does not work miracles and it is foolish to expect that of any association unless it is considered that giving the farmer fair play is of the nature of miracles. Persistent co-operative marketing will bring a better average, by raising the general price level and economic independence can eventually be gained by perseverance in the co-operative marketing of farm products.

The height of folly is to expect to enter into a marketing agreement with your neighbors and then sit down and expect the gold to start rolling into your lap whether you live up to your agreement or not. You cannot plant potatoes and expect to harvest avocados, and you can't hope to get more than a good equitable price for farm merchandise from your co-operative efforts.—*Colorado Potato Grower.*

THEIR PRICE TOO HIGH

A despatch from the special correspondent of the *Toronto Globe* from Manchester England, states that the Canadian farmers now touring Great Britain and the Continent, found a tendency among the Britishers to rebel at the good price received by the Canadian Wheat Pool, and they blame (or credit, if you wish) the Wheat Pool for keeping up the price. At Manchester, the buyer of wheat for the great Co-operative Wholesale Society, which is the largest co-operative buying organization in the world and the biggest customer for Canadian wheat, is quite frank in his appeal to the Canadian farmer not to become prosperous at the expense of the British working man by sitting back and letting the Wheat Pool get such a big price for wheat when the

CONSTITUTIONAL CONVENTION **IN BRITAIN 1971** **AGE PERMITTING 16-17**

THE CONSTITUTIONAL CONVENTION
 IN BRITAIN 1971
 IS THE FIRST OF A SERIES
 OF THE CONSTITUTIONAL CONVENTION

THE CONSTITUTIONAL CONVENTION

The Constitution of the United Kingdom is a subject of great importance and interest to all citizens. It is the foundation upon which the government of the country is built, and it is the responsibility of every citizen to understand and respect it. The Constitution is a living document, and it is the duty of the government to ensure that it remains relevant and effective in the face of changing circumstances. The Constitution is a complex and intricate system, and it is the responsibility of the government to ensure that it is properly maintained and protected. The Constitution is the cornerstone of the British political system, and it is the responsibility of every citizen to ensure that it remains the cornerstone of the British political system.

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THE CONSTITUTIONAL CONVENTION

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity of the financial data and for facilitating the audit process. The document also highlights the need for transparency and accountability in all financial reporting.

The second part of the document provides a detailed overview of the accounting system used by the organization. It describes the various components of the system, including the general ledger, subsidiary ledgers, and the trial balance. The document also outlines the procedures for recording transactions and for reconciling accounts. It stresses the importance of following established accounting principles and standards to ensure the accuracy and reliability of the financial statements.

The third part of the document discusses the role of the accounting department in the overall management of the organization. It highlights the department's responsibility for providing timely and accurate financial information to management and for assisting in the decision-making process. The document also emphasizes the importance of maintaining strong relationships with external stakeholders, such as auditors and tax authorities.

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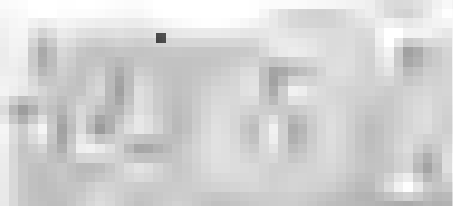
Healthy Condition of Telephone System Shown by Report of Dept.

How Savings Have Expanded While Expenses Contract and Number of Plants Increased

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Interests of the United Farm Women

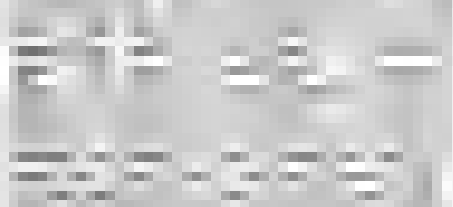
A Woman's View of Parliament



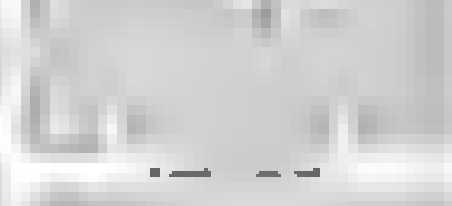
Group of women in garden



Group of women in garden



Group of women in garden



Group of women in garden

BLUE RIBBON

Steel Cut Vacuum Packed

COFFEE

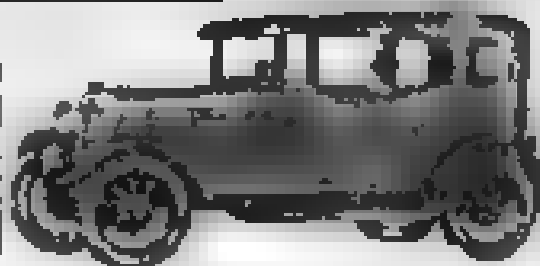
Most decidedly better in Quality and
Flavor Taste and Value

AT ALL GROCERS



How many people will travel on the Edmonton Street Cars on Saturday, March 16th next?

On Saturday, March 16th, 1935, there were 4,000 passengers on the Edmonton Street Cars on Saturday, March 16th, 1935. There were 4,000 passengers on the Edmonton Street Cars on Saturday, March 16th, 1935.



THE NEW FORD

Prize for the Dance at Edmonton. With each ticket you are allowed two admissions to the contest of people who will spend an Edmonton Street Car on Saturday, March 16th next.

Will You Win this Prize Car?

A GRAND NOCTURNAL DANCE will be held in the Memorial Hall, Edmonton, on Easter Monday April 15th, for the benefit of the Egyptian Children of the Junior Red Cross Hospitals of the Province. It is not necessary to be at the dance to win the car. The first correct or nearest correct estimate wins the prize.

Mail your estimate as soon as Campaign Headquarters, 1 Brothers Thomson Bldg., Edmonton. C.P.A. will broadcast name of prize winner at 8:45 p.m. on night of dance.

To the MEMBERS OF THE EDMONTON CAMPAIGN HEADQUARTERS
1 Brothers Thomson Bldg., Edmonton, Alta., Please Give:

Please send me a ticket for Capital Monthly Dance at Memorial Hall, Edmonton, Alberta, on Easter Monday, April 15th, next, and adding the 10¢ fee attached to the ticket, which covers my regular season's ticket.

Name _____

Address _____

C.P.A.

Test
This off
and
send it

(1)

Over 100 orphaned children are waiting for a home. These children need your sympathy and help. Will you help?

We want to make worthy of your support.

Give them a chance to have strong, healthy bodies.

Your life will help to save some babies.

ROBES! ROBES!

We make attractive robes from new and beautiful French and English materials.

211.00 to 325.00

Please for ladies only, according to size
17 to 36 and 38 to 42

4217, 1st Ave.

EDMONTON TANNERY

Edmonton, Alta.

FOR THE PAST TEN YEARS WE HAVE SPECIALIZED IN THE LEATHER BUSINESS, and through the years have built up the reputation of being the LEADER in the industry. We have a large stock of leather, and we are now offering it at a special price to the public. This is a chance to buy leather at a low price. We have a large stock of leather, and we are now offering it at a special price to the public. This is a chance to buy leather at a low price.

4110 14th Avenue, Edmonton, Alberta

The Lacombe Nurseries

LACOMBE, ALBERTA
J. H. & M. MACDONALD & SONS, Props.

Quality Stock at lowest prices.
Crown 2500 ft. above sea level.

Send for our Planter's Guide and Catalogue, where every worth while and many rare varieties of Nursery Stock are listed.

Winter is the time when plans are made for early spring planting. Write today—we will be pleased to help you with your planting problem.

Free Estimates—Free Landscape Service

During the year of such forward springs, you might request that our representatives be furnished before that time, particularly where there are heavy

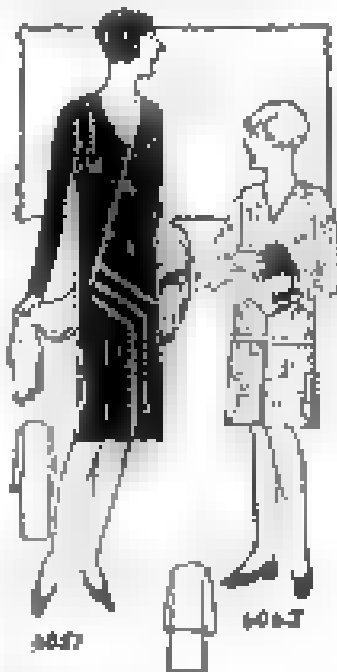
over, put on ground pan, hats and gloves covered.

Tapioca From Pies. Boil 2-4 cup tapioca. Pour in just enough water to cover. Add 2 cups pure of preserved cherries, raspberries, strawberries or other fruit, 2 cups water, 1 cup sugar, juice of 1 lemon. A little salt. Cook in double boiler until opaque and transparent. Put berries or other fruit, from which juice has been squeezed, in a fruit bowl, pour over the tapioca. Serve cold, with cream, plain or whipped.

Marmalade Stewed Pudding. 1 cup finely chopped suet, 1 cup white sugar, 2 eggs, 1 cup buttermilk in which has been dissolved 1 teaspoon soda, 1 cup orange marmalade. Boil to make stiff batter. Bake 1 hour. Serve with hard sauce made of 2 tablespoons butter and 2 tablespoons white sugar beaten to a cream and flavored with lemon.

The U.F.A. Pattern Department

Send order to The U.F.A. Pattern Department, Loughheed Bldg., Calgary. Allow two days for receipt of pattern. Be sure to give name, address, size and number of pattern required.



60-7. Ladies' Dress.

Cut in 7 Sizes: 34, 36, 38, 40, 42, 44 and 46 inches bust measuring. A 38 inch size requires 31 yards of 36 inch material. To face the collar with contrasting material (not lining) will require 1 yard 22 inches wide. The width of the dress at the lower edge is 4 yards. Price 1.40.

60-9. Girls' Dress.

Cut in 4 Sizes: 6, 8, 10 and 12 years. A 10 year size requires 2 1/4 yards of 36 inch material together with 1 yard of contrasting material. To finish with bias binding as illustrated will require 2 yards. Price 1.40.

Activities of the U.F.W.A.

BAIRN FUNDS FOR LOCAL

Especially U.F.W.A. Local cleared \$1.10 by serving supper at a dance in January and also held a card party which added \$5.75 to the funds.

AT BOW ISLAND

A letter from Mrs. A. C. Whitley, president of Bow Island U.F.W.A. states that the annual meeting was well attended, and that a program is being arranged for monthly meetings during the year.

OFFICERS OF SEAFIELD LOCAL

Mrs. H. A. Pirkish, Mrs. E. A. Maitland and Mrs. W. A. Watson are the officers of Seafield U.F.W.A. Local this year. In addition, committees are appointed on the various subjects in which the Local is interested.

OFFICERS WINONA LOCAL

Mrs. W. A. van and Mrs. V. C. Clay were elected officers at the organizational meeting of Winona U.F.W.A. Local. The fees will be the \$2 in Central Office Local expenses to be raised by all new collectors for the year.

BOOKS TURNED OVER

At a meeting held on February 10th it was decided, on motion of Mrs. M. Keadie and Mrs. Adamson, that the books formerly belonging to the Lake Hill U.F.W.A. Local be turned over to the new year Local.

FAST WHIST DRIVEN

Bahn U.F.W.A. Local has started a series of whist drives, with prizes on the best aggregate scores to be held at a series of three, under Mrs. E. Jackson, secretary, adding "We find that plays us better than church."

TO HOLD DEBATE

Chapman reports that the chief feature of William Hoffman U.F.W.A. Local at their meeting at the home of Mrs. F. Hodgson recently. It was decided to hold a debate at the March meeting, and to revive the question has formerly used by the Local.

BOLTON U.F.W.A. PLAY DANCE

Bolton U.F.W.A. Local held their last meeting at the home of Mrs. L. Allen, when Mrs. R. Washburn was elected secretary for the year. Plans were made for a dance to be held in the near future. A reading by Mrs. J. J. Kennedy was much enjoyed.

"MATERNAL MORTALITY"

"Maternal Mortality in Canada" is the title of the report of an inquiry conducted by Dr. Helen M. Murphy, chief of the Bureau of Child Welfare, Federal Department of Health into the maternal deaths occurring in the year ending July 1, 1926. It deals with the causes and with suggestions for the prevention of continued loss of life among Canadian mothers. This report, as well as the two editions of the Little Blue Books "36 Hours" for mothers and the men, can be obtained from the Department of Health, Ottawa.

WESTLOCK PLAYS DRIVE

At their last meeting Westlock U.F.W.A. heard the report of Mrs. J. Edgson, delegate to the Annual Convention.

WHEN IN EDMONTON
MAKE

The Corona Hotel

"YOUR" HEADQUARTERS

Rooms that are Reasonable

THE OLD RELIABLE



Use Gillette's Lye to
MAKE YOUR OWN
SOAP
and for cleaning and
DISINFECTING

Gillette's Lye Protects
Your Health and
Saves Your Money.

KODAK FINISH K4

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Adams, Parsons, Paul and All Photo
We have been doing photography work in
Calgary for years and our work has won
us our reputation.

Visit your mail to W. J. OLIVER
11th, Eighth Avenue West, Calgary, Alta.

Plans were made, under the secretary, Mrs. J. Wagner for numerous social events to help the U.F.A. Local pay for the new hall. The purchase of a piano is also under consideration. A drive for new members was decided upon.

UP AND COMING

Mrs. Katherine Gregory and Mrs. Tina Wagner are officers of Standard U.F.W.A. for this year, writer Mrs. Ferna Wirt, corresponding secretary, adding: "This local is up and coming, as shown by the interest with which the report of Mrs. Gregory our delegate to the Annual Convention, was received." Plans were made at the last meeting for a dance to be held in the 8 and 9 Hall on March 12th.

CARSTAIRS U.F.W.A.

Community singing opened the last meeting of Carstairs U.F.W.A. Local, held in the Carstairs Hall. Mrs. McPhee's reading, "The Warming" and two songs by Misses Kate and Alberta Beckner were enjoyed by all and Mrs. J. H. Hutchings gave her report of the Annual Conventions in a very able manner. Mrs. S. C. Kiddie gave the reasons why one should belong to the U.F.W.A.

THREE HILLS ACTIVE

Officers of Three Hills U.F.W.A. Local are Mrs. Foster Halse, Mrs. Geo. Barker, Mrs. Wm. Burns and Mrs. W. Reynolds. In addition, Mrs. M. A. Walls acts as legislative reporter. The last meeting was held at the home of Mrs. Manderson, reports by secretary when Mrs. Brandy reported on her Convention and Mrs. Burns gave a short address on the aims of the U.F.W.A. Two very successful wheel drives have been held since the beginning of the year.

MRS. BROWN IS HOSTESS

Mrs. Robert Brown of Calgary was hostess to the Council U.F.W.A. Local in January when one of the most successful meetings of the Local was held. After the regular business of the meeting, Mrs. Brown spoke on organization work and at the conclusion of her talk was given a very hearty vote of thanks. Mrs. Balguy of Shepard gave two very delightful vocal selections, after which dainty refreshments were served by the hostess assisted by Mrs. H. D. Gaultie and Miss Brown. Miss Hodgson was in charge of the entertainment.

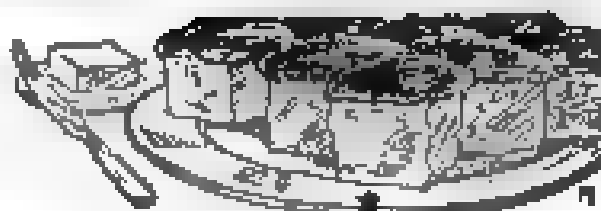
RAISED OVER \$400

Wagon U.F.W.A. organized in March but had a very successful year since the secretary Mrs. P. J. Mulvey. These ladies are looking after a plant in the Wagon cemetery and held an open sale which raised \$53 for that purpose. A dance on February 2nd realized \$86, during 1937 this Local of 24 members raised altogether \$204.17 and have now a bank balance of \$124.

At the last meeting Mrs. R. J. Richardson, retiring president, was presented with a pair of candlesticks in appreciation of her services. Mrs. P. McLaughlin is president for 1938.

PROGRAM FOR 1938

The directors of Yardbush Valley U.F.W.A. Local met recently at the home of Mrs. F. W. Weber and drew up the program for 1938. At each meeting a social gift, of not more than 25 cents in value, will be drawn for. There will be roll calls on various topics and different members are appointed to prepare short



Delicious Rolls!

Crisp and hot right from your own oven. Oh! So good when you make them with—

Robin Hood FLOUR

Positive 'MONEY BACK' Guarantee in each bag.

Tariff of Fees FOR Motor Licenses

BE SURE TO OBTAIN YOUR 1938 LICENSE PLATES BEFORE
OPERATING MOTOR VEHICLE

LENGTH OF WHEELBASE IN INCHES

For motor vehicles not exceeding 100 in.	\$15.00
Exceeding 100 in. but not over 105 in.	17.50
Exceeding 105 in. but not over 110 in.	20.00
Exceeding 110 in. but not over 115 in.	22.50
Exceeding 115 in. but not over 120 in.	25.00
Exceeding 120 in. but not over 125 in.	27.50
Exceeding 125 in. but not over 130 in.	30.00
Exceeding 130 in. but not over 135 in.	32.50
For every motor vehicle exceeding 135 in.	35.00

Licenses may be obtained on application to the Department of the Provincial Secretary, Edmonton, at the departmental offices in Calgary and Lethbridge, and from the Office of the Clerk of the Court in the various Judicial Districts.

J. E. BROWNLEE,
Provincial Secretary.

E. TROWBRIDGE,
County Provincial Secretary.

Our Catalogue

is very different to the ordinary Seed Catalogue

We show the entire range of all the best varieties of

FRUIT TREES AND OTHER TREES, BUSHES, SHRUBS, HARDY CLIMBERS, LILIES, PERENNIALS, 1938 and other trees.

FRUIT TREES, BUSHES AND PLANTS, CARNES and FLOWERING TREES

We are sole Agents in Western Canada for Hume's, Brown & Sons, Washington State, in subject listed products. Our catalogue will interest you. Write for it today.

THE PATMORE NURSERY COMPANY

BRANDON, MANITOBA.

Established 1888

CANADIAN, 1938.

NEWS FROM THE HEAD OFFICE of the ALBERTA LIVESTOCK POOL

Supply Information for Members of the Alberta Livestock Pool

Provisions Made by the A.C.L.P. Board to Protect Shippers from Loss

Ships have to be paid for any loss of property through A.C.L.P. charges

The Alberta Livestock Pool Board has made provisions to protect shippers from loss of property through A.C.L.P. charges. The Board has decided that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

Cost of Pool Charges

The cost of the Pool's charges is determined by the Board. The Board has decided that the cost of the Pool's charges will be based on the value of the property being shipped. This means that shippers will pay a fee for the Pool's services that is proportional to the value of the property they are shipping. This is a fair and reasonable arrangement that protects shippers from loss.

The Board has also decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

Shippers' Property Insurance

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

Using the Pool

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

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Quality Cattle and the Cattle Market

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

How Quality Cattle

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

only three years
\$100.00 more
plus 5%
or breeding
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ALBERTA LIVESTOCK POOL

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

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and 100

	1937	1938
1. Cattle	100.00	100.00
2. Horses	100.00	100.00
3. Sheep	100.00	100.00
4. Pigs	100.00	100.00
5. Goats	100.00	100.00
6. Birds	100.00	100.00
7. Fish	100.00	100.00
8. Other	100.00	100.00

ALBERTA LIVESTOCK POOL

The Board has decided that shippers will be paid for any loss of property through A.C.L.P. charges. This means that if a shipper's property is lost or damaged while in the hands of the Pool, the shipper will be paid for the loss or damage. This provision is made in the Pool's regulations and is a benefit to shippers who use the Pool's services.

Control of Credit Subject of Important Discussion at U. F. A. Annual Convention

Various Executive Resolutions and Other Questions of Importance to Members Discussed at the Convention Held at the University of California at Berkeley

U. F. A. Banking and Credit Committee

Reports on Past Year's Activities

Committee on Banking and Credit, U. F. A., Report on Past Year's Activities, as presented at the Annual Convention of the U. F. A., held at the University of California at Berkeley, March 3rd, 1938.

The Banking and Credit Committee of the U. F. A. has been very active during the past year. It has held several meetings and has been very successful in its work. It has been very successful in its work in the field of banking and credit. It has been very successful in its work in the field of banking and credit.

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SUN LIFE ASSURANCE COMPANY OF CANADA

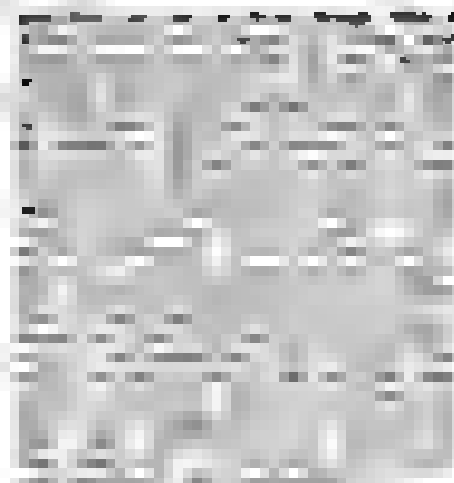
A TOWER OF STRENGTH

1927

<u>ASSURANCES IN FORCE</u> (net).	\$ 1,457,990,000
An Increase of \$231,500,000	
<u>NEW ASSURANCES PAID FOR</u> .	328,408,000
An Increase of \$62,518,000	
<u>TOTAL INCOME</u> .	102,774,000
An Increase of \$23,801,000	
<u>PAYMENTS TO POLICYHOLDERS and BENEFICIARIES</u> .	42,224,000
<u>TOTAL PAYMENTS SINCE ORGANIZATION</u> .	300,040,000
<u>RESERVE FOR UNFORESEEN CONTINGENCIES</u> .	12,500,000
<u>SURPLUS OVER ALL LIABILITIES AND CONTINGENCY RESERVE</u> .	45,200,000
An Increase of \$11,269,000	
<u>ASSETS AT DECEMBER 31, 1927</u>	401,305,000
An Increase of \$56,054,000	

DIVIDENDS TO POLICYHOLDERS INCREASED FOR
EIGHTH SUCCESSIVE YEAR

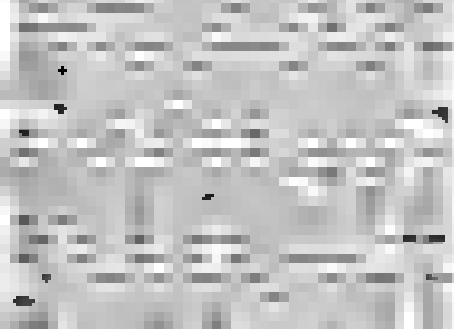
SUN LIFE ASSURANCE COMPANY OF CANADA



I think
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There is a lot of people here



It shows
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Report of the Alberta Liquor Control Board

Report of the
Board of the
Liquor Control Board

It has been
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The New FROST & WOOD CLIMAX CULTIVATOR

With the Heavy Duty Drag Bars



THE NEW FROST & WOOD CLIMAX Cultivator is a heavy-duty machine designed for the most demanding conditions. It features a heavy-duty frame and drag bars that are built to last. The machine is designed to handle the most difficult soil conditions and to provide the most efficient cultivation possible.

The Frost & Wood Climax Cultivator is a machine that is built to last. It features a heavy-duty frame and drag bars that are built to last. The machine is designed to handle the most difficult soil conditions and to provide the most efficient cultivation possible.

For the full details of this machine, see the Frost & Wood Catalogue.

Sold in Western Canada by

CUMBERLEIGH LTD. LIMITED

1000-10th Avenue, Edmonton, Alberta, Canada

Manufactured by

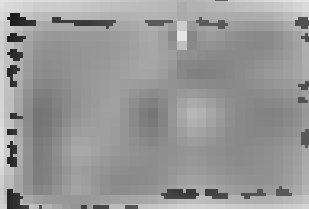
THE FROST & WOOD CO. LIMITED

WINNIPEG, CANADA



Model 1000

Heavy Duty Cultivator



FROST & WOOD
Dependable Farm Implements

\$19.88 Under the heading, Dominion of Canada, there is an expected increase of \$95,641.22, arising partly from increase in population grants, but chiefly from School Lands. It is estimated that Agricultural Department will increase more revenue by \$59,426.58 than in 1927. The chief items of increase in this Department are Fur Farm Leases, \$25,101.00; Agricultural Schools Act, \$21,361.00; Provincial Farms Revenue, \$7,500.00; Livestock Encouragement Interest, \$5,200.00 and General \$18,126.58.

"The Atlantic General's Department is expected to be less by \$ 2,491.35 and the Education Department increased by \$ 1,398.84. Under the Executive Council there is an increase of \$ 36,102.17, the Main Empire Tax Act chiefly accounting for the increase.

"There is a small decrease under Legislation. In the Municipal Affairs Department there is an increase of \$149,691.48, made up of increased collections under the Supplementary Revenue, Educational and Wild Lands Tax Acts. It is estimated that the Provincial Secretary's Department will contribute \$100,035.10 more revenue than in 1927, the increase being accounted for chiefly by increased revenue from the Gasoline Tax, Vehicles and Public Highways Tax Acts and interest derived by the Railway Millage Tax, Corporation Tax, Theatre and Amusement Tax Act.

"I referred to the new policy of showing gross salaries instead of net salaries in the institutions administered by the Public Health Department. The difference is reflected in an increase of revenue in this Department and chiefly accounts for the amount of \$900,031.70 over the deficit of 1927. The other two contributing items are increased revenue from Travelling Clinics of \$15,560 and a new Home Maintenance Fee from Provincial Special Hospital, amounting to \$22,000.

"In Public Works there is an expected increase of \$100,030.25 over 1927, also to great part an offset to the gross salaries shown in institutions under Public Health.

The Treasury Department revenue will be less by \$73,345.77 which may be attributed to fluctuations in miscellaneous items of revenue, but for the most part to a decrease in the profits of working funds which last year included the profits of several years.

"The summary of the foregoing on Income Account for the fiscal period 1928-29 shows a grand total of \$12,772,483.62 and the expenditure, \$13,762,239.76, so that there will be a small surplus of \$1,354.92. This result has been brought about only after careful revision and drastic pruning of the Estimates of expenditure as originally submitted.

CAPITAL EXPENDITURE 1928-29

The total Capital requirements for the fiscal year 1928-29 as shown on the estimates amount to \$7,831,929.37. There will also be other Capital items to be taken in account such as the discount on bond holdings.

"On the Revenue side the ordinary Capital receipts will be \$1,438,528.74. There will also be the payment on account of the Canadian & Northwestern Railway of \$1,500,000.00, and other smaller items, which need not refer to in detail.

The net requirements on Capital Account are estimated at \$5,893,400.63.

HOUSEWIVES ALL OVER WESTERN CANADA ADMIT

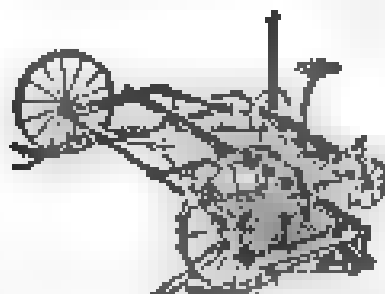
SPILLERS ~ "BAKE-RITE" ~ FLOUR

IS THE QUALITY HOUSEWIFE'S FLOUR
AND IT MAKES BETTER BREAD

BAKE BETTER
BREAD WITH
"BAKE-RITE"

AT ALL GOOD
GROCERS ALL
OVER THE WEST

Cheney Weeders



HAVE LED THE
WEEDER FIELD
FOR OVER 16 YEARS

The new improved CHENEY
ROTARY ROD HORSE
WEEDER and the Heavy Duty
CHENEY
TRACTOR WEEDERS
Have proved their superiority
all over Western Canada.

CHENEY GRAIN TREATER

It has two bags—enough seed to pay for the machine the first year. It is indispensable in the Copper Carbonate Treatment for Smut control.

CALKINS IMPERIAL GRAIN TREATER

Made by one of the largest Manufacturers. This machine is unconditionally guaranteed.

Prices are surprisingly low. Write for particulars.
Get our circulars giving results obtained by Copper Carbonate treatment.

Northern Machinery Co. Ltd.
CALGARY and EDMONTON



GLASSES

Correct Vision
To Fit Your Eyes
Quality the Best
Examination
Included

\$7.50, \$10 and up



Absolutely reliable. 25 Years Experience—21 Branches—21 Years in Calgary.
B. ALVIN BARTLETT, 2141 1st Avenue, S.W., Calgary.
ALBERTA OPTICAL CO., LTD., 1111 1st Ave. S.W., Calgary.
Hours—OPEN ALL DAY THROUGHOUT

affiliated departments with the required top management approval for any type of change to the design or construction of the system.

Received 12 November 2003; accepted 12 November 2003
 Available online 12 November 2003

[illegible]

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

1. **Project:** Project 1: Planning and Design
 2. **Objectives:** Design a system to manage a library's book collection.
 3. **Scope:** The system will manage book titles, authors, and borrowers.
 4. **Requirements:** The system must allow users to add, delete, and search for books.
 5. **Design:** The system will use a database to store book information.
 6. **Implementation:** The system will be implemented using Java and SQL.
 7. **Testing:** The system will be tested using unit tests and integration tests.
 8. **Deployment:** The system will be deployed to a web server.
 9. **Maintenance:** The system will be maintained by the library staff.
 10. **Conclusion:** The system will provide a efficient way to manage the library's book collection.

7-11-68 10:00 AM 1000
7-11-68 10:00 AM 1000

The names of agricultural products from the 1920-23 survey are given in the table below. The 1920-23 survey was the first to include a list of agricultural products. The 1920-23 survey was the first to include a list of agricultural products.

[illegible][illegible]

44-38861-1000
ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

The second agricultural product that we have to discuss is grain. In 1990, the United States produced 1.5 billion bushels of grain, valued at \$1.5 billion. This was a 10 percent increase over the 1980 production of 1.4 billion bushels, valued at \$1.4 billion.

The value of agricultural products rose for 1974 to \$4.6 billion, an improvement over 1973's \$4.4 billion, but at \$4.6 billion, it is still below the 1972 level.

1947-1948, 1949-1950, 1951-1952, 1953-1954, 1955-1956, 1957-1958, 1959-1960, 1961-1962, 1963-1964, 1965-1966, 1967-1968, 1969-1970, 1971-1972, 1973-1974, 1975-1976, 1977-1978, 1979-1980, 1981-1982, 1983-1984, 1985-1986, 1987-1988, 1989-1990, 1991-1992, 1993-1994, 1995-1996, 1997-1998, 1999-2000, 2001-2002, 2003-2004, 2005-2006, 2007-2008, 2009-2010, 2011-2012, 2013-2014, 2015-2016, 2017-2018, 2019-2020, 2021-2022, 2023-2024, 2025-2026, 2027-2028, 2029-2030, 2031-2032, 2033-2034, 2035-2036, 2037-2038, 2039-2040, 2041-2042, 2043-2044, 2045-2046, 2047-2048, 2049-2050, 2051-2052, 2053-2054, 2055-2056, 2057-2058, 2059-2060, 2061-2062, 2063-2064, 2065-2066, 2067-2068, 2069-2070, 2071-2072, 2073-2074, 2075-2076, 2077-2078, 2079-2080, 2081-2082, 2083-2084, 2085-2086, 2087-2088, 2089-2090, 2091-2092, 2093-2094, 2095-2096, 2097-2098, 2099-2100, 2101-2102, 2103-2104, 2105-2106, 2107-2108, 2109-2110, 2111-2112, 2113-2114, 2115-2116, 2117-2118, 2119-2120, 2121-2122, 2123-2124, 2125-2126, 2127-2128, 2129-2130, 2131-2132, 2133-2134, 2135-2136, 2137-2138, 2139-2140, 2141-2142, 2143-2144, 2145-2146, 2147-2148, 2149-2150, 2151-2152, 2153-2154, 2155-2156, 2157-2158, 2159-2160, 2161-2162, 2163-2164, 2165-2166, 2167-2168, 2169-2170, 2171-2172, 2173-2174, 2175-2176, 2177-2178, 2179-2180, 2181-2182, 2183-2184, 2185-2186, 2187-2188, 2189-2190, 2191-2192, 2193-2194, 2195-2196, 2197-2198, 2199-2200, 2201-2202, 2203-2204, 2205-2206, 2207-2208, 2209-2210, 2211-2212, 2213-2214, 2215-2216, 2217-2218, 2219-2220, 2221-2222, 2223-2224, 2225-2226, 2227-2228, 2229-2230, 2231-2232, 2233-2234, 2235-2236, 2237-2238, 2239-2240, 2241-2242, 2243-2244, 2245-2246, 2247-2248, 2249-2250, 2251-2252, 2253-2254, 2255-2256, 2257-2258, 2259-2260, 2261-2262, 2263-2264, 2265-2266, 2267-2268, 2269-2270, 2271-2272, 2273-2274, 2275-2276, 2277-2278, 2279-2280, 2281-2282, 2283-2284, 2285-2286, 2287-2288, 2289-2290, 2291-2292, 2293-2294, 2295-2296, 2297-2298, 2299-2300, 2301-2302, 2303-2304, 2305-2306, 2307-2308, 2309-2310, 2311-2312, 2313-2314, 2315-2316, 2317-2318, 2319-2320, 2321-2322, 2323-2324, 2325-2326, 2327-2328, 2329-2330, 2331-2332, 2333-2334, 2335-2336, 2337-2338, 2339-2340, 2341-2342, 2343-2344, 2345-2346, 2347-2348, 2349-2350, 2351-2352, 2353-2354, 2355-2356, 2357-2358, 2359-2360, 2361-2362, 2363-2364, 2365-2366, 2367-2368, 2369-2370, 2371-2372, 2373-2374, 2375-2376, 2377-2378, 2379-2380, 2381-2382, 2383-2384, 2385-2386, 2387-2388, 2389-2390, 2391-2392, 2393-2394, 2395-2396, 2397-2398, 2399-2400, 2401-2402, 2403-2404, 2405-2406, 2407-2408, 2409-2410, 2411-2412, 2413-2414, 2415-2416, 2417-2418, 2419-2420, 2421-2422, 2423-2424, 2425-2426, 2427-2428, 2429-2430, 2431-2432, 2433-2434, 2435-2436, 2437-2438, 2439-2440, 2441-2442, 2443-2444, 2445-2446, 2447-2448, 2449-2450, 2451-2452, 2453-2454, 2455-2456, 2457-2458, 2459-2460, 2461-2462, 2463-2464, 2465-2466, 2467-2468, 2469-2470, 2471-2472, 2473-2474, 2475-2476, 2477-2478, 2479-2480, 2481-2482, 2483-2484, 2485-2486, 2487-2488, 2489-2490, 2491-2492, 2493-2494, 2495-2496, 2497-2498, 2499-2500, 2501-2502, 2503-2504, 2505-2506, 2507-2508, 2509-2510, 2511-2512, 2513-2514, 2515-2516, 2517-2518, 2519-2520, 2521-2522, 2523-2524, 2525-2526, 2527-2528, 2529-2530, 2531-2532, 2533-2534, 2535-2536, 2537-2538, 2539-2540, 2541-2542, 2543-2544, 2545-2546, 2547-2548, 2549-2550, 2551-2552, 2553-2554, 2555-2556, 2557-2558, 2559-2560, 2561-2562, 2563-2564, 2565-2566, 2567-2568, 2569-2570, 2571-2572, 2573-2574, 2575-2576, 2577-2578, 2579-2580, 2581-2582, 2583-2584, 2585-2586, 2587-2588, 2589-2590, 2591-2592, 2593-2594, 2595-2596, 2597-2598, 2599-2600, 2601-2602, 2603-2604, 2605-2606, 2607-2608, 2609-2610, 2611-2612, 2613-2614, 2615-2616, 2617-2618, 2619-2620, 2621-2622, 2623-2624, 2625-2626, 2627-2628, 2629-2630, 2631-2632, 2633-2634, 2635-2636, 2637-2638, 2639-2640, 2641-2642, 2643-2644, 2645-2646, 2647-2648, 2649-2650, 2651-2652, 2653-2654, 2655-2656, 2657-2658, 2659-2660, 2661-2662, 2663-2664, 2665-2666, 2667-2668, 2669-2670, 2671-2672, 2673-2674, 2675-2676, 2677-2678, 2679-2680, 2681-2682, 2683-2684, 2685-2686, 2687-2688, 2689-2690, 26

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The following is a list of the names of the persons who have been appointed to the various positions in the organization of the American Society of International Law, for the year 1910-1911.

The first of these is the fact that the
 Journal of the American Medical Association
 has been the only one of the major
 medical journals to publish a
 Statement of Principles on the
 ethical aspects of the physician's
 role in the care of the patient.
 This statement, which was
 adopted by the American Medical
 Association in 1947, is a
 landmark document in the
 history of medical ethics. It
 sets out the basic principles
 that should guide the physician
 in his or her relationship
 with the patient. These
 principles are:
 1. The physician's primary
 duty is to the patient.
 2. The physician should
 act in the best interests
 of the patient.
 3. The physician should
 maintain the highest
 standards of professional
 conduct.
 4. The physician should
 be honest and truthful.
 5. The physician should
 respect the patient's
 privacy and confidentiality.
 6. The physician should
 avoid conflicts of interest.
 7. The physician should
 be fair and equitable.
 8. The physician should
 be respectful of the
 patient's dignity.
 9. The physician should
 be compassionate.
 10. The physician should
 be a good communicator.
 These principles are
 the foundation of the
 physician's ethical
 obligations. They are
 the basis for the
 physician's
 professional
 conduct.

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the good jewelry previously and turned
the thing out as new and sold it to
him for a very small price. It is the
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 3. **Results**
 4. **Discussion**
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The importance of recovery facilities

Alaska's Estimated Revenue and Expenditure, Fiscal Year 2000-01
Compared with the Actuals for the Fiscal Year
Ended December 31, 1999

	Estimated 2000-01	Forecast 2001	Estimated 2000-01 2001	Estimated 2000-01 2001
Government of Karnataka	4 12 17 19 20	4 12 17 19 20	4 12 17 19 20	
Department of Revenue	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Public Works	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Agriculture	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Health	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Education	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Industries	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Transport	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Social Welfare	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Forests	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Labour	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Public Health	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Animal Husbandry	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Fisheries	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Tourism	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Sports	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Culture	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Information	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Public Relations	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Legal Affairs	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Planning	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Statistics	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Research	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Development	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Welfare	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Social Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Health Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Education Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Industries Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Transport Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Social Welfare Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Forests Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Labour Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Public Health Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Animal Husbandry Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Fisheries Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Tourism Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Sports Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Culture Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Information Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Public Relations Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	
Dept. of Legal Affairs Services	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	

Item	Unit	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	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greater success. It might be well to explore with regard to other things as well as wheat.

In co-operation, although that may imply some subordination of personal opinion, lies no doubt the great secret of farming success.

Such co-operation must originate with farmers themselves, and will require to be persevered in through discouragement and opposition as farmers in Denmark and other countries have persevered and carried through similar plans to marked success.

The future is bright before Canadian farming, for our Dominion is mightily endowed by nature, but farmers must give much more attention to the marketing end of their business if they are to receive their due return for their labors.

BRUCE ANNUAL MEETING

Bruce Wheat Pool Local held its Annual Meeting in Bruce on the 15th inst., when a well attended and enthusiastic gathering received reports of the year's business and information regarding the operation of the Pool. A. Holmberg and Johnston Ferguson gave comprehensive reports on the last Pool convention, after which the meeting was addressed, on Pool matters in general, by P. Erenbauer, M.L.A., and A. G. Andrews, M.L.A. The election of officers for the ensuing year resulted in the re-election of all of last year's officials.

HEATH WHEAT POOL LOCAL

Heath Local had the good fortune to have a visit recently from our delegate, H. Forsman, of Chauvin, and our director, Geo. Bennett, of Mannville. Mr. Forsman gave a report on the Annual Meeting of the Alberta Pool and also the special meeting of the delegates. Mr. Bennett addressed about 40 men at the Slips meeting and about 25 or 30 at the Heath meeting. Great interest was displayed at all of these meetings and hearty votes of thanks tendered our visitors for their reports on Pool matters and for the way they answered any knotty questions.

SEAGRAM POOL LOCAL

E. H. Keith, Delegate G-9, assisted in organizing a Wheat Pool Local at Seagrave Heights recently. A large number of members were present to hear the report of the last Annual Pool Meeting. After Mr. Keith had explained how a Local could help the Pool headquarters and members, those present organized a Local with E. Harvey, Wembley, as Secretary.

AMERICA'S MILLIONAIRES

The Producer, Denver, Colorado

Our millionaires are multiplying. Income-tax statistics show that in 1926 there were 228 persons in the United States having taxable incomes of \$1,000,000 or over. Many more had equally large incomes, but did not pay taxes on the full amount. In 1925 there were 207 millionaires; in 1921, only 21; but in 1919, 208.

Last year's returns showed 115 persons with taxed incomes of between \$1,000,000 and \$1,500,000; 43 with between \$1,500,000 and \$2,000,000; 33 with \$2,000,000 to \$3,000,000; 14 with \$3,000,000 to \$4,000,000; 9 with \$4,000,000 to \$5,000,000; and 14 with over \$5,000,000 annually. At least one millionaire was included.

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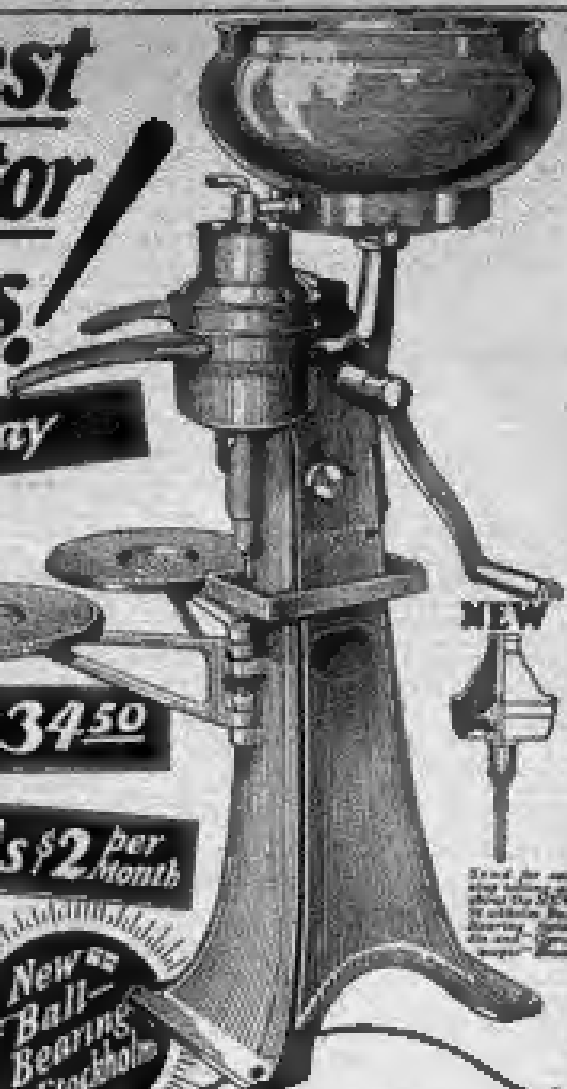
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